IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR. JUSTICE ANIL K.NARENDRAN

FRIDAY, THE 24TH DAY OF APRIL 2015/4TH VAISAKHA, 1937

WP(C).No. 12905 of 2015 (K)

PETITIONER(S) :

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1. GEORGE JOSEPH ALIAS JOSEPH,
   AGED 66 YEARS, S/O.GEORGE,
   SHOOLAMPARAMBIL, KALAMASSERY
   COCHIN UNIVERSITY P.O.,
   THRIKKAKARA NORTH VILLAGE

2. ROSY JOSEPH, AGED 63 YEARS
   W/O. JOSEPH, SHOOLAMPARAMBIL, KALAMASSERY
   COCHIN UNIVERSITY P.O., THRIKKAKARA NORTH VILLAGE

   BY ADVS.SRI.T.H.ABDUL AZEEZ
   SRI.K.P. MAJEED

RESPONDENT(S) :

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1. THE DISTRICT COLLECTOR
   ERNAKULAM, CIVIL STATION, KAKKANAD-682 030

2. SPECIAL TAHSILDAR (L.A) NO.III,
   KOCHI INTERNATIONAL AIRPORT,
   NEDUMBASSERRY, NAYATHODE P.O.,
   ERNAKULAM DISTRICT – 683542.

3. THE COMMISSIONER OF INCOME TAX (TDS)
   OFFICE OF THE COMMISSIONER OF INCOME TAX
   KOCHI, C.R BUILDING, I.S PRESS ROAD, KOCHI 682 018.

   R1 & R2 BY GOVT. PLEADER SRI.K.C. VINCENT
   R3 BY ADV. SRI.K.M.V.PANDALAI, SC

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24-04-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

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WP(C).No. 12905 of 2015 (K)

APPENDIX

PETITIONERS' EXHIBITS :

EXHBIIT P1	**TRUE COPY OF THE NOTICE UNDER SECTION 9(3) OF THE L.A. ACT DATED 7-11-2014 ISSUED BY THE 2ND RSPONDENT TO THE PETITIONERS.**
EXHBITI P2	**TRUE COPY OF THE 10(B) NOTICE ISSUED BY THE 2ND RESPONDENT TO THE PETITIONERS.**
EXHBIIT P3	**TRUE COPY OF THE JUDGMENT DATED 11-06-2013 IN W.P(C) NO. 14747 OF 2013(P) OF THIS HONOURABLE COURT.**
EXHBIIT P4	**TRUE COPY OF THE JUDGMENT DATED 5-2-2015 IN W.P(C) NO. 3622 OF 2015(C) OF THIS HONOURABLE COURT**

RESPONDENT(S)' EXHIBITS : NIL

//TRUE COPY//

P.S. TO JUDGE

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ANIL K.NARENDRAN, J

W.P.(C)No.12905 Of 2015

DATED THIS THE 24th DAY OF APRIL, 2015

JUDGMENT

The petitioners in the writ petition seek a direction to the respondent not to deduct tax at source under section 194 LA of the Income-tax Act while making payments of the compensation amounts due to them in respect of the lands acquired by the respondents. The right of the petitioners to receive the compensation amounts, without having any deductions effected therefrom in terms of Section 194 LA of the Income-tax Act, already stands decided in their favour by Ext.P3 judgment of this Court. Accordingly, the present writ petition is disposed of by declaring that the revenue authorities shall not deduct any tax at source under Section 194 LA, from compensation amounts payable to the petitioners. It is made clear however that the deduction under Section 194 LA, wherever applicable, can be effected by the revenue authorities.

Sd/-

ANIL K.NARENDRAN,

JUDGE

dsn